



# **CITY OF MONTGOMERY, TEXAS**

## **Sales and Use Tax Allocation Report**

**January 2024**

## Sales Taxpayer Information through January 2024

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **5,511** active taxpayer accounts coded to the City of Montgomery. Many of the accounts are either E-Commerce related or are coded as active but have not made a sale yet, and therefore are not reflected in the monthly report(s).

## Total Sales Tax Payers by Month

YEAR	MONTH	SALES TAX FILERS
2023	January	2,398
<b>2023</b>	<b>February</b>	<b>2,478</b>
2023	March	2,333
2023	April	2,297
<b>2023</b>	<b>May</b>	<b>2,437</b>
2023	June	2,305
2023	July	2,342
<b>2023</b>	<b>August</b>	<b>2,419</b>
2023	September	2,315
2023	October	2,367
<b>2023</b>	<b>November</b>	<b>2,423</b>
2023	December	2,341
2024	January	2,541

The number of taxpayers filing local taxes fluctuates throughout the year. February and quarterly filing months have traditionally reflected the highest number of sales tax payers. Represented here is a listing of each month and the number of taxpayer returns filed in the District, quarterly filing months are listed in **BOLD**.

Average number of taxpayers filing each month: 2,384  
**6% increase** in taxpayers over **January 2023**

## Sales Tax Allocations through January 2024

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,384** taxpayers filing local tax returns each month with **January 2024** reflecting the highest taxpayer count of **2,541**.

### Top 25 Sales Tax Filers - Twelve Months Combined

No.	Permit Name	NAICS
1	KROGER # 142	445110
2	MCCOY'S BUILDING SUPPLY CENTER #113	444190
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
4	RISE COLLECTIVE LLC	236220
5	GOOGLE LLC	518210
6	ENTERGY TEXAS INC.	221122
7	PIZZA SHACK	722511
8	BROOKSHIRE BROTHERS #73	445110
9	PATTERSON-UTI DRILLING COMPANY LLC	213111
10	JIM'S HARDWARE INC.	444130
11	MCDONALD'S 25405	722513
12	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
13	PET SUPPLIES PLUS #4134	453910
14	HOME DEPOT U.S.A. INC.	444110
15	CHEWY INC.	453910
16	O'REILLY AUTO PARTS #1838	441310
17	STARBUCKS COFFEE #62996	722515
18	BFI WASTE SERVICES OF TEXAS LP	562111
19	EXPRESSWAY	447110
20	AT&T #R1AS	517312
21	WAL-MART.COM USA LLC	453998
22	HAIER US APPLIANCE SOLUTIONS INC.	423620
23	AMAZON.COM SERVICES LLC	454110
24	CIRCLE K #2742316	447110
25	JKG LEIGH	811111

## Top 25 Sales Tax Filers - January 2024

No.	Permit Name	NAICS
1	RISE COLLECTIVE LLC	236220
2	MCCOY'S BUILDING SUPPLY CENTER #113	444190
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
4	GOOGLE LLC	518210
5	PIZZA SHACK	722511
6	FIRST-CITIZENS BANK & TRUST COMPANY	522110
7	WAL-MART.COM USA LLC (MARKETPLACE)	453998
8	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
9	HOME DEPOT U.S.A. INC.	444110
10	WHALECO INC	454110
11	MCDONALD'S 25405	722513
12	WAL-MART.COM USA LLC	453998
13	PET SUPPLIES PLUS #4134	453910
14	JIM'S HARDWARE INC.	444130
15	BFI WASTE SERVICES OF TEXAS LP	562111
16	LOWE'S HOME CENTERS LLC	444110
17	O'REILLY AUTO PARTS #1838	441310
18	STARBUCKS COFFEE #62996	722515
19	CHEWY INC.	453910
20	K. HOVNANIAN OF HOUSTON II L.L.C.	236115
21	AMAZON.COM SERVICES LLC	454110
22	AT&T #R1AS	517312
23	EXPRESSWAY	447110
24	POPEYES # 14393	722513
25	FUBO TV MEDIA INC	515210

Utilizing data provided by the Texas Comptroller of Public Accounts, this list reflects the top 25 businesses remitting the highest local tax filings within the District and represents **49%** of the total combined sales tax refunds for **January 2024**.

Within the City's most recent sales tax allocation, **79** businesses filed local taxes in excess of **\$1,000.00**. Taxpayer with returns over \$1,000.00 reflects **71%** of the total monthly allocation.

**January 2024 | December 2023 Top 25 Taxpayer Comparison**

**January 2024**

Quarterly Filer Month

**December 2023**

Non-Quarterly Filer Month

1	RISE COLLECTIVE LLC
2	MCCOY'S BUILDING SUPPLY CENTER #113
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
4	GOOGLE LLC
5	PIZZA SHACK
6	FIRST-CITIZENS BANK & TRUST COMPANY
7	WAL-MART.COM USA LLC (MARKETPLACE)
8	AMAZON.COM SERVICES INC (MARKETPLACE)
9	HOME DEPOT U.S.A. INC.
10	WHALECO INC
11	MCDONALD'S 25405
12	WAL-MART.COM USA LLC
13	PET SUPPLIES PLUS #4134
14	JIM'S HARDWARE INC.
15	BFI WASTE SERVICES OF TEXAS LP
16	LOWE'S HOME CENTERS LLC
17	O'REILLY AUTO PARTS #1838
18	STARBUCKS COFFEE #62996
19	CHEWY INC.
20	K. HOVNANIAN OF HOUSTON II L.L.C.
21	AMAZON.COM SERVICES LLC
22	AT&T #R1AS
23	EXPRESSWAY
24	POPEYES # 14393
25	FUBO TV MEDIA INC

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	RISE COLLECTIVE LLC
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
4	GOOGLE LLC
5	PIZZA SHACK
6	AT&T #R1AS
7	MCDONALD'S 25405
8	AMAZON.COM SERVICES INC (MARKETPLACE)
9	K. HOVNANIAN OF HOUSTON II L.L.C.
10	HOME DEPOT U.S.A. INC.
11	JIM'S HARDWARE INC.
12	PET SUPPLIES PLUS #4134
13	O'REILLY AUTO PARTS #1838
14	SPENCER TECHNOLOGIES INC.
15	CHEWY INC.
16	HAIER US APPLIANCE SOLUTIONS INC.
17	WHALECO INC
18	BFI WASTE SERVICES OF TEXAS LP
19	STARBUCKS COFFEE #62996
20	SCITON INC.
21	EXPRESSWAY
22	FUBO TV MEDIA INC
23	JKG LEIGH
24	SHI INTERNATIONAL CORP.
25	AMAZON.COM SERVICES LLC

## January 2024 | 2023 Comparison

Receipts of Sales Tax Were as Follows:	January 2024	January 2023
	<b>\$408,207.22</b>	<b>\$333,333.42</b>

22% Increase

Total Sales Tax Allocations Received:	2024 FYTD	2024 Budget	% of Budget
	<b>\$1,813,715.36</b>	<b>\$4,866,616</b>	<b>37%</b>

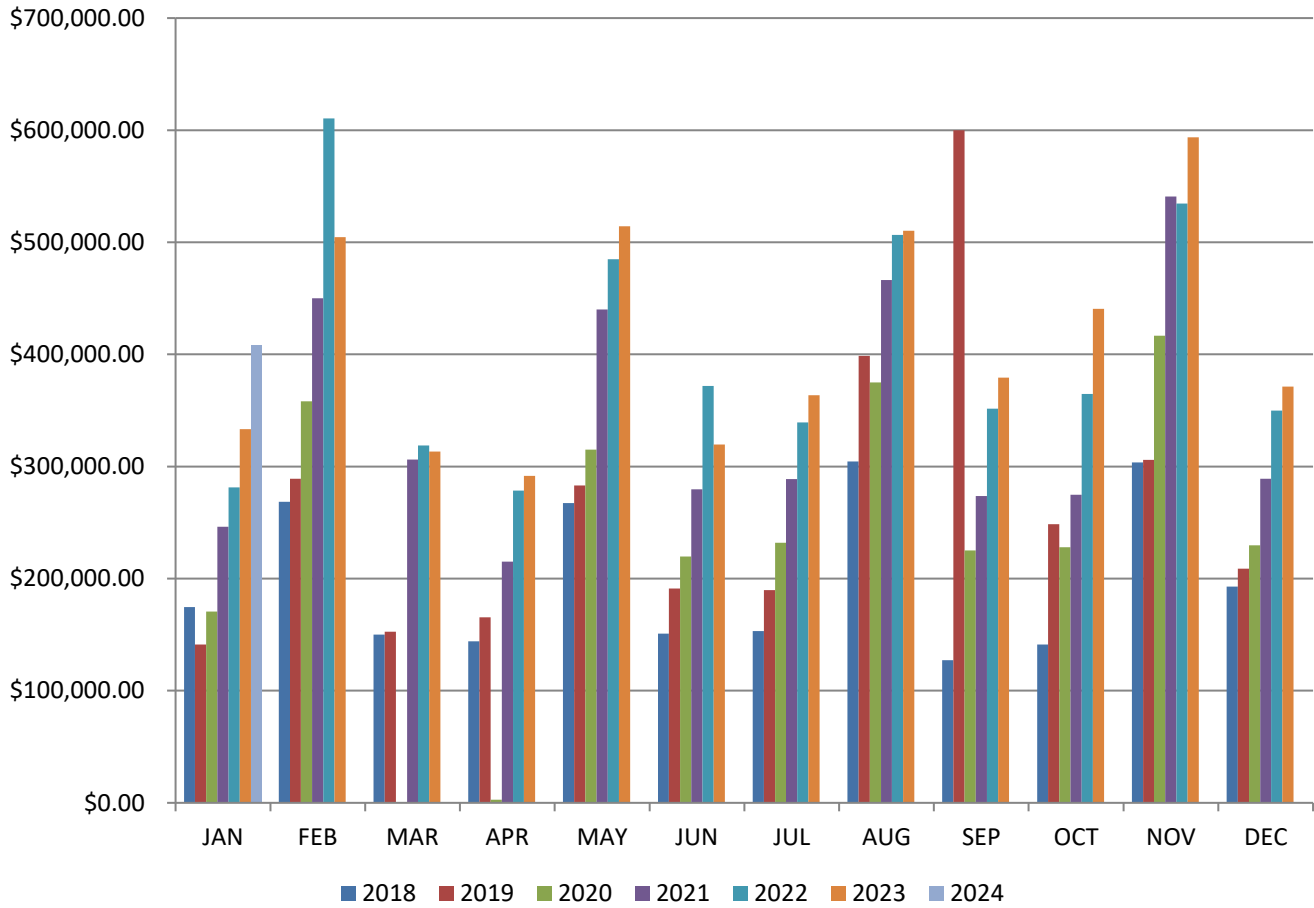
Fiscal Year Date Range: October-September

FY 2019 Total Allocations	FY 2018 Total Allocations	FY 2017 Total Allocations	FY 2016 Total Allocations	FY 2015 Total Allocations	2014 Total Allocations
<b>\$3,049,090.59</b>	<b>\$2,298,289.34</b>	<b>\$1,889,285.60</b>	<b>\$1,867,030.18</b>	<b>\$1,699,926.42</b>	<b>\$1,688,374.26</b>
FY 2020 Total Allocations	FY 2021 Total Allocations	FY 2022 Total Allocations	FY 2023 Total Allocations		
<b>\$2,661,447.47</b>	<b>\$3,840,647.17</b>	<b>\$4,648,109.80</b>	<b>\$4,779,192.57</b>		

Total Allocations, 1995-Present
<b>\$47,190,494.22</b>

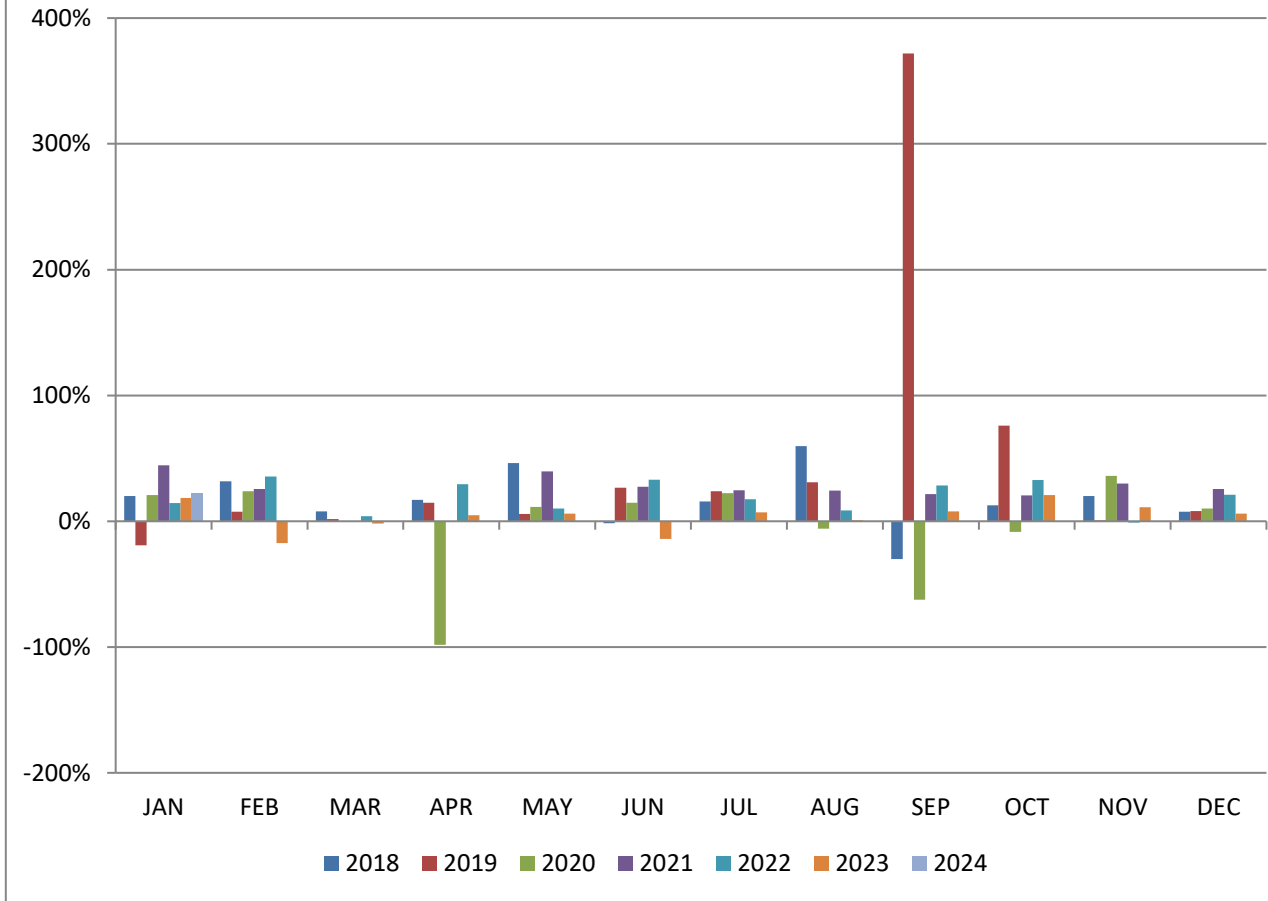
Calendar Year 2024 Sales Tax Averages	Calendar Year 2023 Sales Tax Averages
<b>Total: \$408,207.22</b>	<b>Total: \$4,935,517.49</b>
<b>Mean Allocation: N/A</b>	<b>Mean Allocation: \$411,293.12</b>
<b>Median Allocation: N/A</b>	<b>Median Allocation: \$375,232.85</b>

## Monthly Allocations



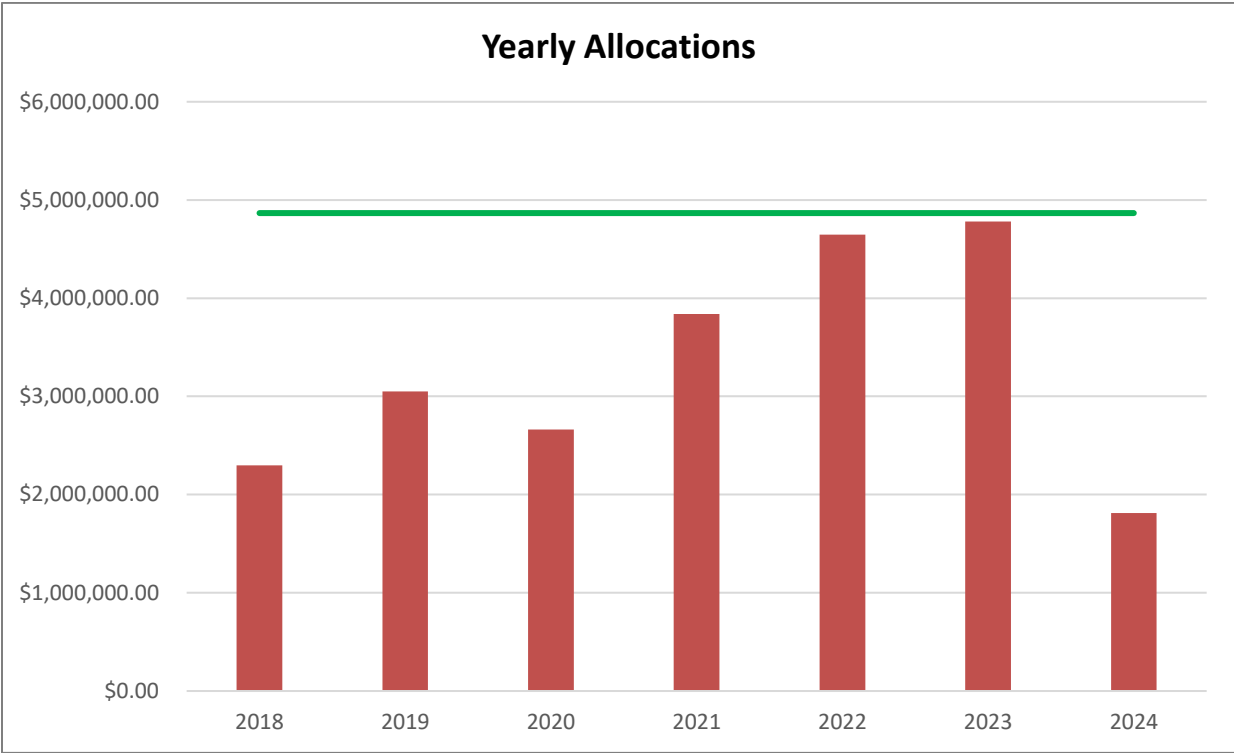
	2018	2019	2020	2021	2022	2023	2024
JAN	\$174,487.10	\$141,238.00	\$170,531.07	\$246,166.57	\$281,476.57	\$333,333.42	\$408,207.22
FEB	\$268,635.98	\$289,215.49	\$358,073.66	\$450,079.02	\$610,440.11	\$504,516.03	
MAR	\$149,964.30	\$152,607.97	\$0.00	\$306,201.64	\$318,775.25	\$313,269.36	
APR	\$144,205.61	\$165,516.81	\$2,724.55	\$215,206.50	\$278,593.13	\$291,741.42	
MAY	\$267,397.74	\$283,049.52	\$315,099.96	\$440,192.71	\$484,876.92	\$514,234.18	
JUN	\$151,071.81	\$191,260.13	\$219,615.98	\$279,583.10	\$371,794.81	\$319,648.21	
JUL	\$153,156.83	\$189,741.79	\$231,928.50	\$288,879.49	\$339,253.53	\$363,680.86	
AUG	\$304,422.57	\$398,641.13	\$375,019.12	\$466,305.61	\$506,663.87	\$510,406.89	
SEP	\$127,165.52	\$599,991.27	\$225,114.39	\$273,783.75	\$351,555.11	\$379,178.98	
OCT	\$141,162.59	\$248,593.82	\$227,917.54	\$274,762.64	\$364,692.50	\$440,686.17	
NOV	\$303,708.43	\$305,939.66	\$416,557.44	\$540,960.11	\$534,536.86	\$593,535.25	
DEC	\$192,957.46	\$208,806.76	\$229,773.80	\$288,957.75	\$349,953.86	\$371,286.72	

### Previous Year by Month Variance

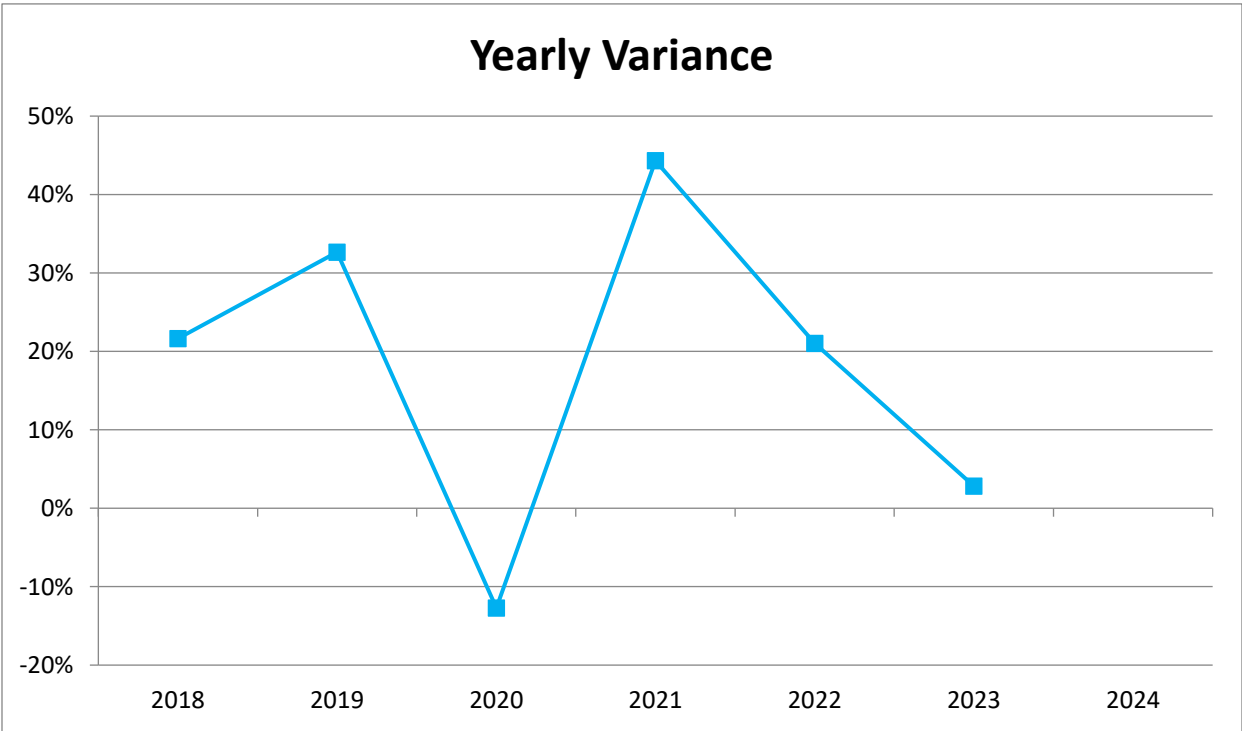


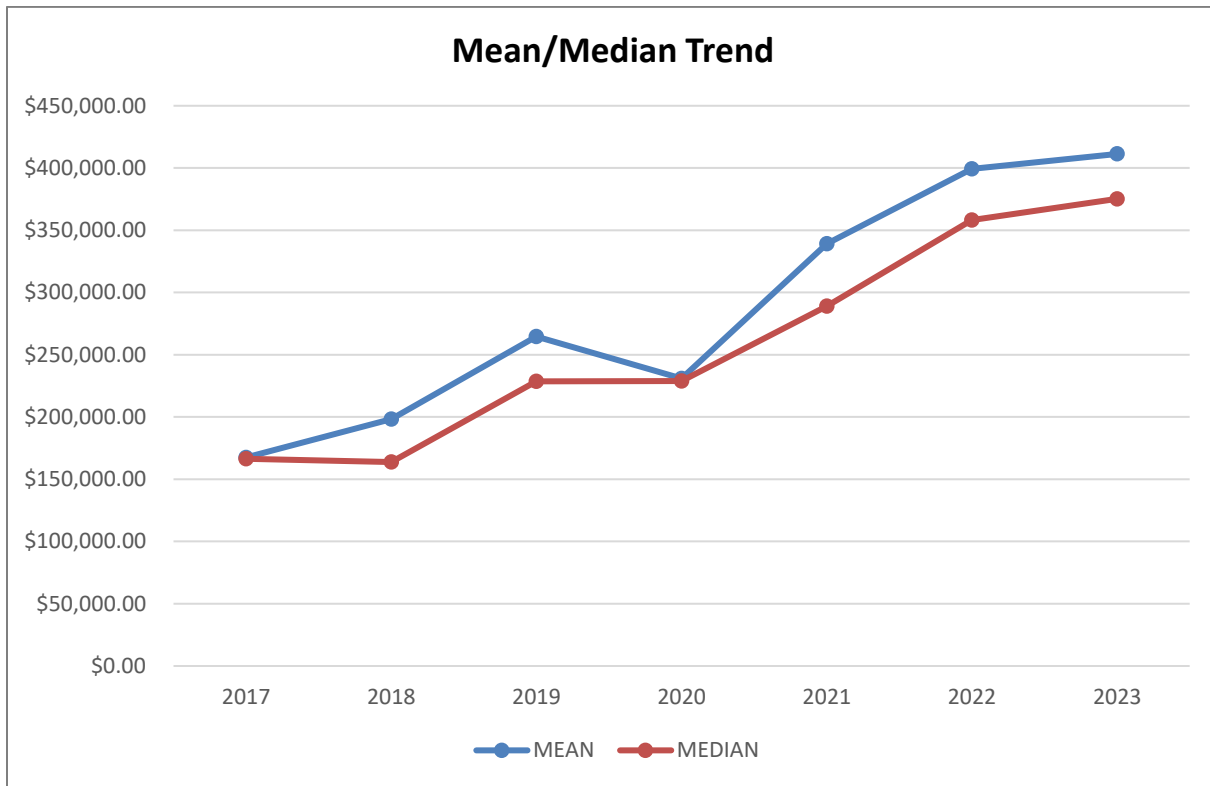
	2018	2019	2020	2021	2022	2023	2024
JAN	20%	-19%	21%	44%	14%	18%	22%
FEB	32%	8%	24%	26%	36%	-17%	
MAR	8%	2%	N/A	N/A	4%	-2%	
APR	17%	15%	-98%	N/A	29%	5%	
MAY	46%	6%	11%	40%	10%	6%	
JUN	-1%	27%	15%	27%	33%	-14%	
JUL	16%	24%	22%	25%	17%	7%	
AUG	60%	31%	-6%	24%	9%	1%	
SEP	-30%	372%	-62%	22%	28%	8%	
OCT	13%	76%	-8%	21%	33%	21%	
NOV	20%	1%	36%	30%	-1%	11%	
DEC	8%	8%	10%	26%	21%	6%	





FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
\$2,298,289.34	\$3,049,090.59	\$2,661,447.47	\$3,840,647.17	\$4,648,109.80	\$4,779,192.57	\$1,813,715.36
22%	33%	-13%	44%	21%	3%	





	2017	2018	2019	2020	2021	2022	2023
<b>Mean</b>	<b>\$167,541.51</b>	<b>\$198,194.66</b>	<b>\$264,550.20</b>	<b>\$231,029.67</b>	<b>\$339,256.57</b>	<b>\$399,384.38</b>	<b>\$411,293.12</b>
<b>Median</b>	<b>\$166,322.71</b>	<b>\$163,821.97</b>	<b>\$228,700.29</b>	<b>\$228,845.67</b>	<b>\$288,918.62</b>	<b>\$358,123.81</b>	<b>\$375,232.85</b>

NAICS CODE	NAICS CODE DESCRIPTION
111219	Other Vegetable (except Potato) and Melon Farming
212321	Construction Sand and Gravel Mining
221112	Fossil Fuel Electric Power Generation
236220	Commercial and Institutional Building Construction
238140	Masonry Contractors
238150	Glass and Glazing Contractors
238210	Electrical Contractors and Other Wiring Installation Contractors
238990	All Other Specialty Trade Contractors
334111	Electronic Computer Manufacturing
334614	Software and Other Prerecorded Compact Disc, Tape, and Record Reproducing
423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers
423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers
423830	Industrial Machinery and Equipment Merchant Wholesalers
441310	Automotive Parts and Accessories Stores
442110	Furniture Stores
442210	Floor Covering Stores
443142	Electronics Stores
444110	Home Centers
444120	Paint and Wallpaper Stores
444130	Hardware Stores
444190	Other Building Material Dealers
444220	Nursery, Garden Center, and Farm Supply Stores
445110	Supermarkets and Other Grocery (except Convenience) Stores
446120	Cosmetics, Beauty Supplies, and Perfume Stores
447110	Gasoline Stations with Convenience Stores
447190	Other Gasoline Stations
448140	Family Clothing Stores
451211	Book Stores
452210	Department Stores
452319	All Other General Merchandise Stores
453210	Office Supplies and Stationery Stores
453910	Pet and Pet Supplies Stores
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)
454110	Electronic Shopping and Mail-Order Houses

<b>454390</b>	Other Direct Selling Establishments
<b>511210</b>	Software Publishers
<b>515210</b>	Cable and Other Subscription Programming
<b>517311</b>	Wired Telecommunications Carriers
<b>517312</b>	Wireless Telecommunications Carriers (except Satellite)
<b>518210</b>	Data Processing, Hosting, and Related Services
<b>541410</b>	Interior Design Services
<b>561710</b>	Exterminating and Pest Control Services
<b>561730</b>	Landscaping Services
<b>561790</b>	Other Services to Buildings and Dwellings
<b>713940</b>	Fitness and Recreational Sports Centers
<b>722410</b>	Drinking Places (Alcoholic Beverages)
<b>722511</b>	Full-Service Restaurants
<b>722513</b>	Limited-Service Restaurants
<b>811111</b>	General Automotive Repair